

# Louisiana Senate Finance Committee



## FY24 Executive Budget

### Schedule 17 – Department of Civil Service

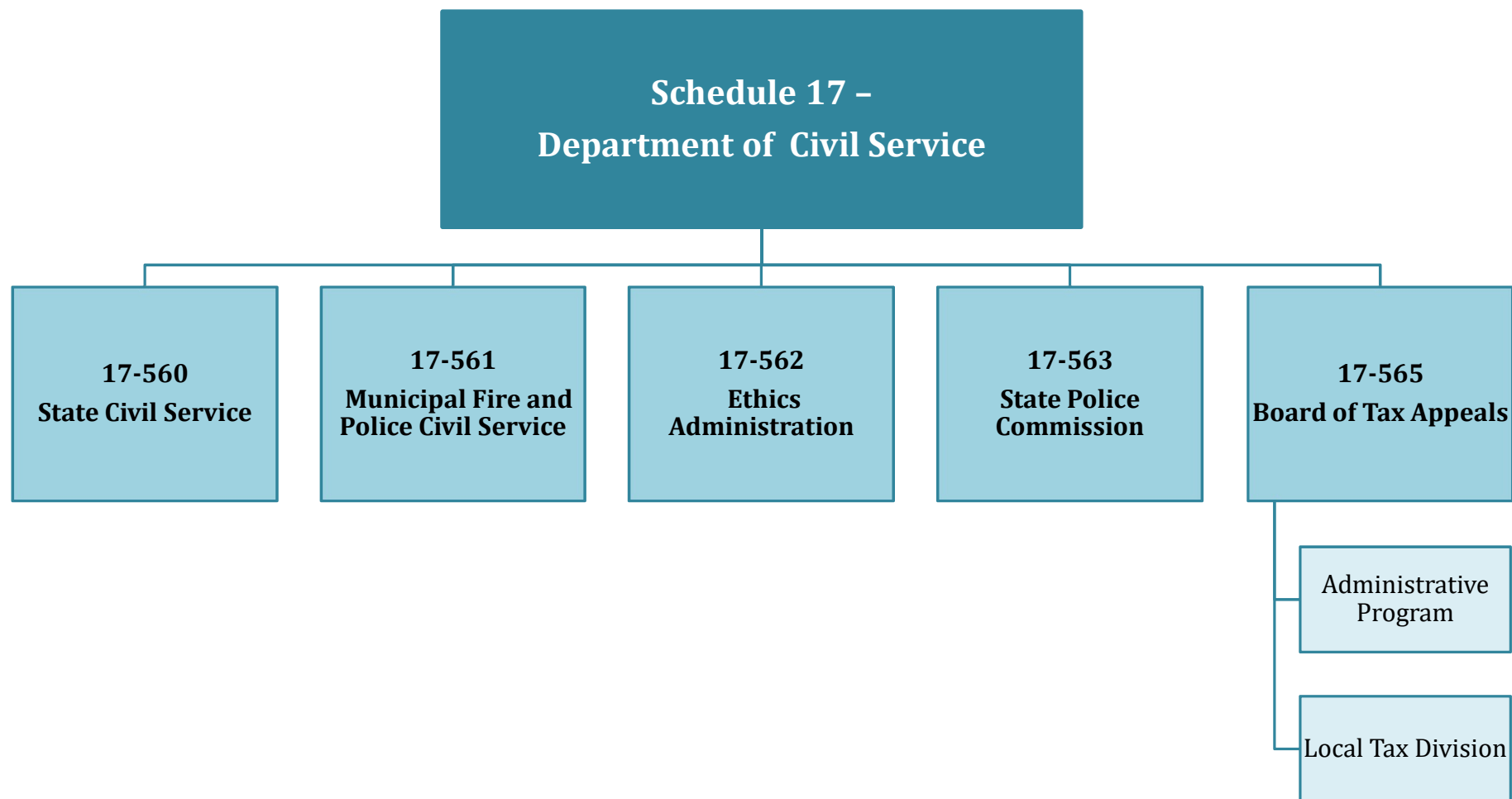
March 2023

*Sen. Patrick Page Cortez, President*  
*Sen. Bodi White, Chairman*





# Schedule 17 — Department of Civil Service

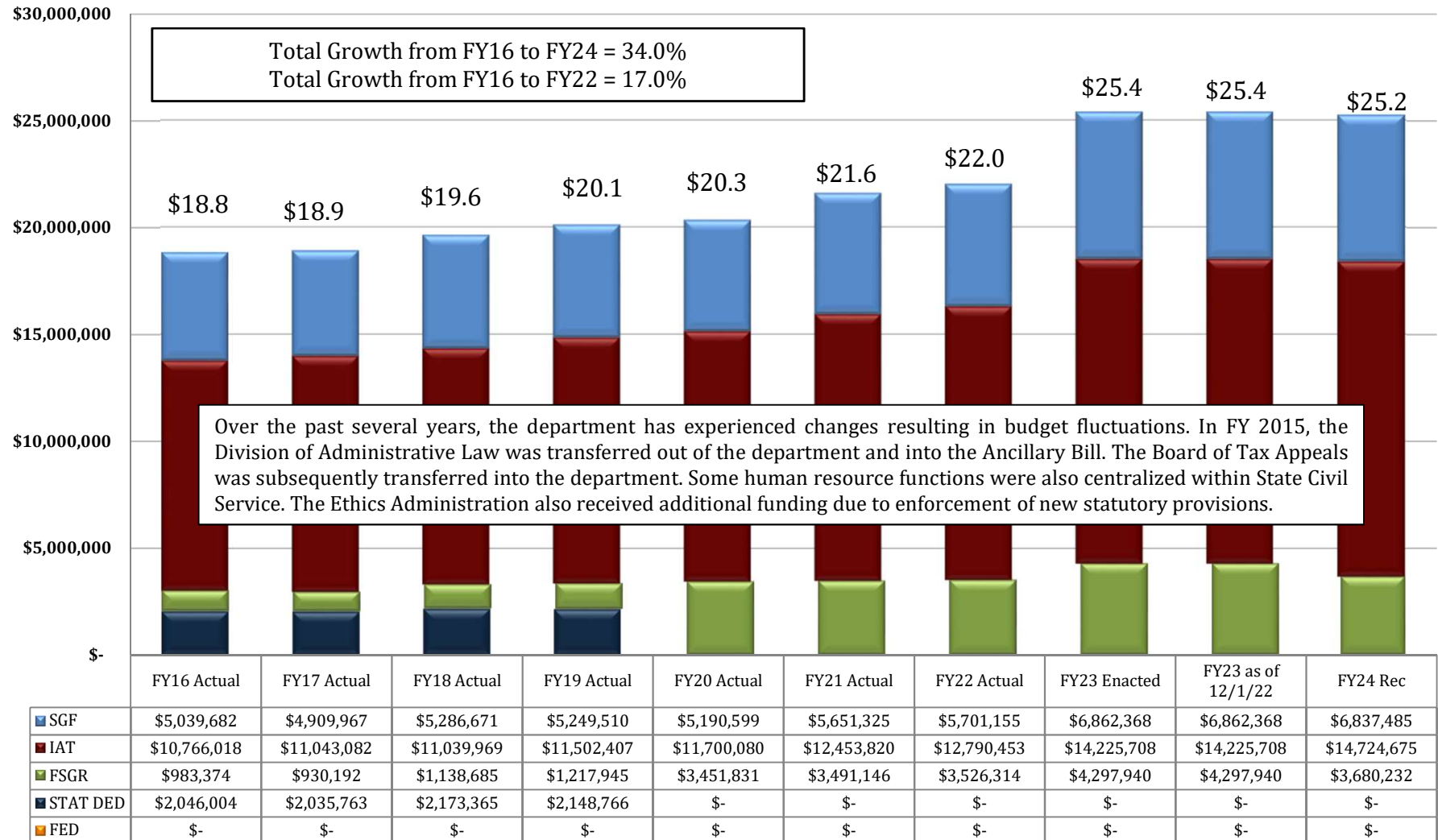




# Department of Civil Service

## Changes in Funding since FY16

### Total Budget by Fiscal Year and Means of Finance





# Department of Civil Service

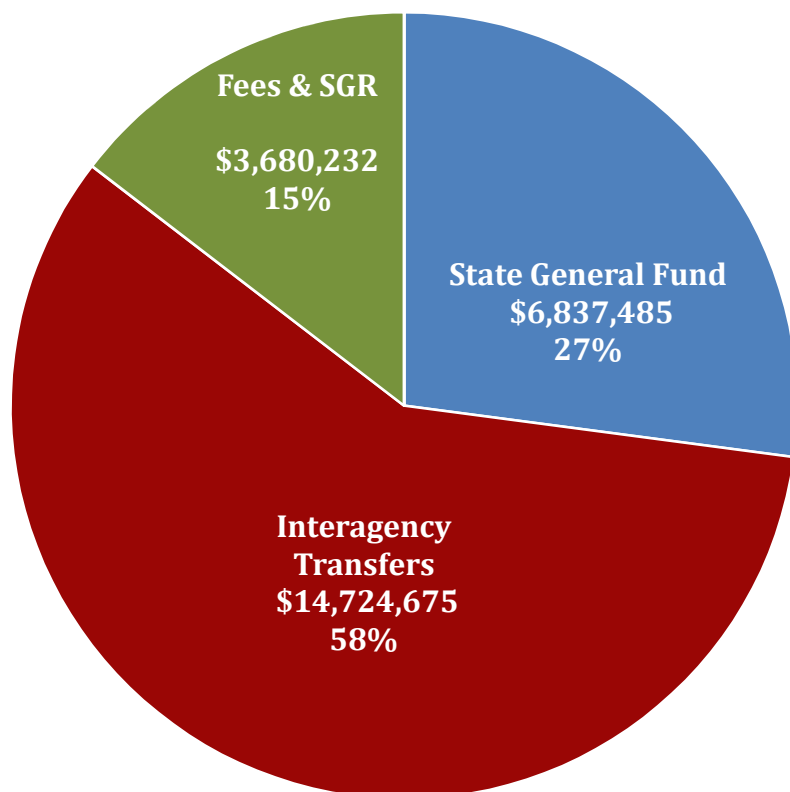
## Budget Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	Authorized Positions	Adjustments
\$6,862,368	\$14,225,708	\$4,297,940	\$0	\$0	\$25,386,016	178	FY23 Existing Operating Budget as of 12-1-22
\$2,133	\$23,793	\$10,300	\$0	\$0	\$36,226	0	Acquisitions & Major Repairs
(\$204,231)	\$0	\$0	\$0	\$0	(\$204,231)	0	Administrative Law Judges
\$0	(\$58,221)	(\$1,801)	\$0	\$0	(\$60,022)	0	Attrition Adjustment
\$687	\$5,527	\$285	\$0	\$0	\$6,499	0	Capitol Park Security
\$1,328	\$0	\$947	\$0	\$0	\$2,275	0	Civil Service Fees
\$1,358	\$18,209	\$10,187	\$0	\$0	\$29,754	0	Civil Service Pay Scale Adjustment
\$33,254	\$36,186	\$11,222	\$0	\$0	\$80,662	0	Civil Service Training Series
\$12,118	\$23,441	\$6,176	\$0	\$0	\$41,735	0	Group Insurance Rate Adjustment for Active Employees
\$3,646	\$18,323	\$3,408	\$0	\$0	\$25,377	0	Group Insurance Rate Adjustment for Retirees
\$1,417	\$3,347	\$103	\$0	\$0	\$4,867	0	Legislative Auditor Fees
\$124,235	\$349,424	\$72,344	\$0	\$0	\$546,003	0	Market Rate Classified
\$11,638	\$0	\$0	\$0	\$0	\$11,638	0	Market Rate Unclassified
(\$146,360)	(\$421,623)	(\$122,959)	\$0	\$0	(\$690,942)	0	Non-recurring 27th Pay Period
(\$1,261)	(\$3,840)	(\$35,000)	\$0	\$0	(\$40,101)	0	Non-Recurring Acquisitions & Major Repairs
(\$1,222)	(\$1,046)	(\$738)	\$0	\$0	(\$3,006)	0	Office of State Procurement
(\$6,528)	\$296	(\$549)	\$0	\$0	(\$6,781)	0	Office of Technology Services (OTS)
\$63,770	(\$144,867)	(\$39,903)	\$0	\$0	(\$121,000)	0	Related Benefits Base Adjustment
\$3,868	\$19,152	\$853	\$0	\$0	\$23,873	0	Rent in State-Owned Buildings
\$27,147	\$64,458	\$14,985	\$0	\$0	\$106,590	0	Retirement Rate Adjustment
\$1,462	\$3,016	\$398	\$0	\$0	\$4,876	0	Risk Management
\$34,966	\$3,142	(\$57,952)	\$0	\$0	(\$19,844)	0	Salary Base Adjustment
\$184	\$1,129	(\$134)	\$0	\$0	\$1,179	0	UPS Fees
\$0	\$0	\$0	\$0	\$0	(\$224,373)	0	TOTAL Statewide Adjustments
\$11,508	\$67,262	\$1,979	\$0	\$0	\$80,749	0	TOTAL Other Adjustments
\$0	\$491,859	(\$491,859)	\$0	\$0	\$0	0	TOTAL Means of Finance Substitution
\$6,873,876	\$14,784,829	\$3,808,060	\$0	\$0	\$25,242,392	178	Total FY24 Recommended Budget
\$11,508	\$559,121	(\$489,880)	\$0	\$0	(\$143,624)	0	Total Adjustments (Statewide and Agency-Specific)



## FY24 Recommended Means of Finance

### FY24 Recommended Means of Finance



**Total = \$25,242,392**

### State General Fund (Direct): \$6,818,368

General State Revenues

**Interagency Transfers: \$14,724,675** Payments from agencies with classified employees to State Civil Service

- Payments from the Department of Public Safety to the State Police Commission
- Payments from the Department of Revenue to the Board of Tax Appeals based on a reduction in distributions of local use tax to parish collectors

### Fees and Self-generated Revenues: \$3,680,232

- Payments to State Civil Service from non-budgeted units with classified employees
- Payments to the Municipal Fire and Police Civil Service of two and one-half hundredths of one percent of the gross direct insurance premiums received in the state, in the preceding year, by insurers doing business in the state
- Payments to the Ethics Administration from filing fees for all political action committees authorized by R.S. 18:1505; legislative lobbying registration fees authorized by R.S. 24:53I; and for executive lobbying registration fees authorized by R.S. 49:74G.
- Payments to the Board of Tax Appeals from filing fees (\$250 per dispute, charged only on disputes over \$5,000) and from local cases filed with the board pursuant to the Uniform Local Sales Tax Code
- Payments for providing copies of reports, transcripts, and other documents



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

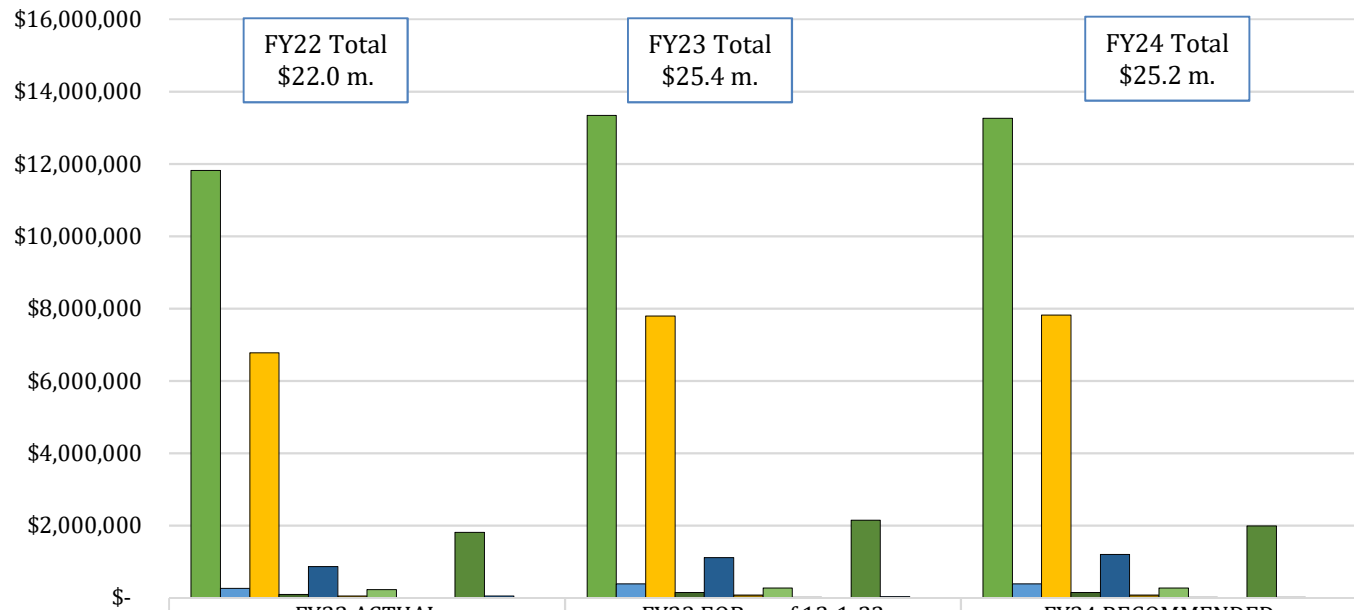




# Dept. of Civil Service Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Salaries, which makes up over 52 percent of Total Expenditures.

Related Benefits contributes 31 percent.



		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
<b>Personal Services</b>	Salaries	\$11,817,737	\$13,347,413	\$13,267,815
	Other Compensation	\$268,585	\$394,404	\$394,404
	Related Benefits	\$6,782,668	\$7,795,097	\$7,824,646
<b>Operating Expenses</b>	Travel	\$103,872	\$153,121	\$153,121
	Operating Services	\$868,241	\$1,121,065	\$1,202,987
	Supplies	\$59,916	\$86,680	\$86,680
<b>Professional Services</b>	Professional Services	\$228,634	\$274,075	\$274,075
	Other Charges	\$15,467	\$21,000	\$21,000
<b>Other Charges</b>	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$1,818,229	\$2,153,060	\$1,993,135
<b>Acquisitions and Major Repairs</b>	Acquisitions	\$54,571	\$40,101	\$24,529
	Major Repairs	\$-	\$-	\$-



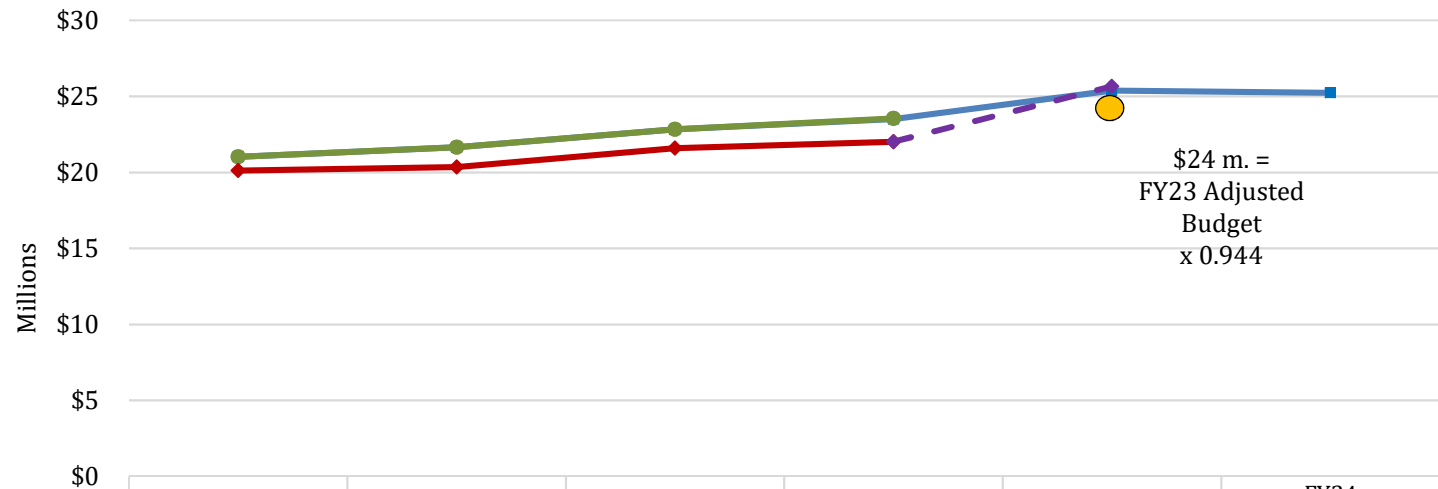
# Department of Civil Service

## Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of January.

FY23 Known  
Supplemental Needs:  
\$0

FY22 General Fund  
Reversions:  
\$489,720



	FY19	FY20	FY21	FY22	FY23 EOB	FY24 Recommended
Enacted Budget	\$21,022,685	\$21,652,536	\$22,830,094	\$23,511,425	\$25,386,016	\$25,242,392
FYE Budget	\$21,022,685	\$21,658,774	\$22,830,094	\$23,547,425		
Actual Expenditures	\$20,118,628	\$20,342,510	\$21,596,291	\$22,017,922		
FY23 Expenditure Trend				\$22,017,922	\$25,667,897	

### Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 25,386,016	\$ 2,297,446	\$ 23,088,570	9.1%
Aug-22	\$ 25,386,016	\$ 3,961,788	\$ 21,424,228	15.6%
Sep-22	\$ 25,386,016	\$ 5,744,477	\$ 19,641,539	22.6%
Oct-22	\$ 25,386,016	\$ 7,457,904	\$ 17,928,112	29.4%
Nov-22	\$ 25,386,016	\$ 9,864,672	\$ 15,521,344	38.9%
Dec-22	\$ 25,386,016	\$ 11,765,236	\$ 13,620,780	46.3%
Jan-23	\$ 25,386,016	\$ 13,423,138	\$ 11,962,878	52.9%

### Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 25,386,016	\$ 15,340,729	\$ 10,045,287	60.4%
Mar-23	\$ 25,386,016	\$ 17,258,320	\$ 8,127,696	68.0%
Apr-23	\$ 25,386,016	\$ 19,175,912	\$ 6,210,104	75.5%
May-23	\$ 25,386,016	\$ 21,093,503	\$ 4,292,513	83.1%
Jun-23	\$ 25,386,016	\$ 23,011,094	\$ 2,374,922	90.6%

Historical Year-end Average

94.4%

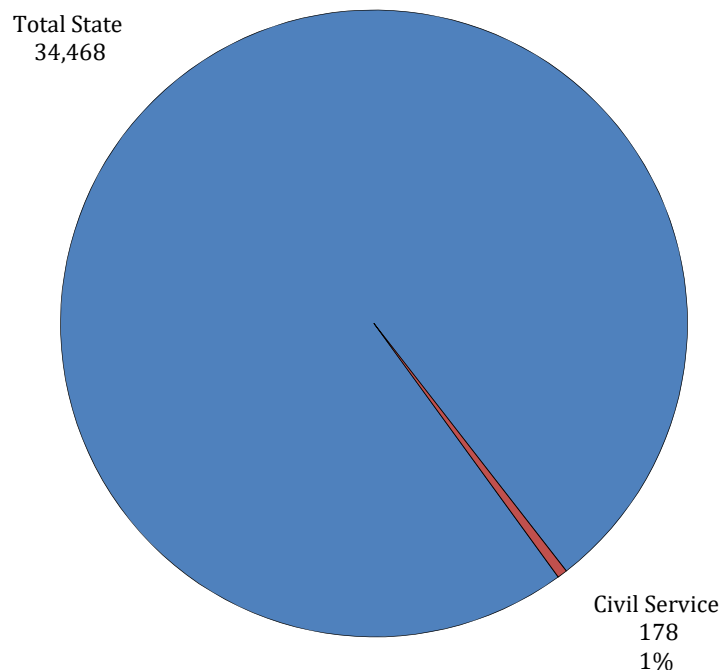




# Department of Civil Service

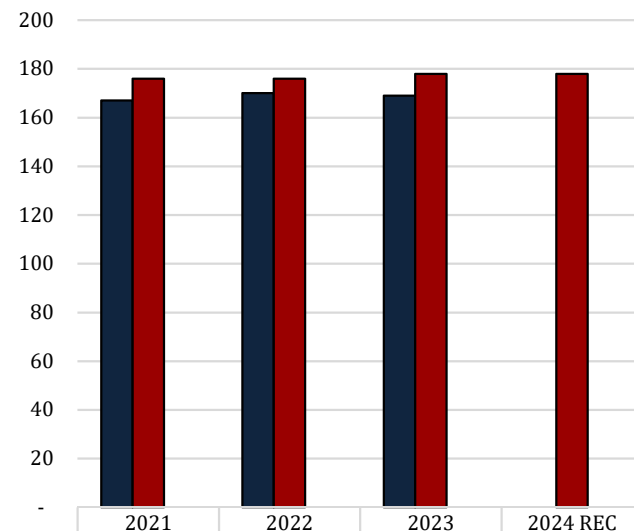
## FTEs, Authorized T.O., and Other Charges Positions

**FY24 Recommended Department Employees  
as a portion of  
FY24 Recommended Total State Employees**



FY23 number of funded, but not filled,  
positions as of February 27 = 4

**Number  
and  
Types  
of  
Positions**



	2021	2022	2023	2024 REC
■ Total FTEs (1st July Report)	167	170	169	-
■ Authorized T.O. Positions	176	176	178	178
■ Other Charges Positions	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

- (5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.
- [Act 377 of 2013 by Rep. Burrell]
  - Positions coded in the Other Charges expenditure category
  - These positions are usually associated with federal grants



# Department of Civil Service

## Related Employment Information

Salaries and Related Benefits for the 178 Authorized Positions are listed below in Chart 1.  
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$11,654,663	\$11,817,737	\$13,347,413	\$13,267,815
Other Compensation	\$245,118	\$268,585	\$394,404	\$394,404
Related Benefits	\$6,650,217	\$6,782,668	\$7,795,097	\$7,824,646
<b>Total Personal Services</b>	<b>\$18,549,998</b>	<b>\$18,868,991</b>	<b>\$21,536,914</b>	<b>\$21,486,865</b>

Average T.O. Salary = \$75,473

*Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.*

2.

Related Benefits FY24 Recommended	Total Funding	%
Total Related Benefits	\$7,824,646	
UAL payments	\$4,783,019	61%
Retiree Health Benefits	\$825,294	
Remaining Benefits*	\$2,216,333	
Means of Finance	General Fund = 27%	Other = 73%

\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$0

Department Demographics	Total	%
<b>Gender</b>		
Female	129	74
Male	45	26
White	112	64
Black	59	34
Asian	2	1
Indian	1	1
Hawaiian/Pacific	0	0
Declined to State	0	0
<b>Currently in DROP or Eligible to Retire</b>	<b>13</b>	<b>7</b>



# Department of Civil Service

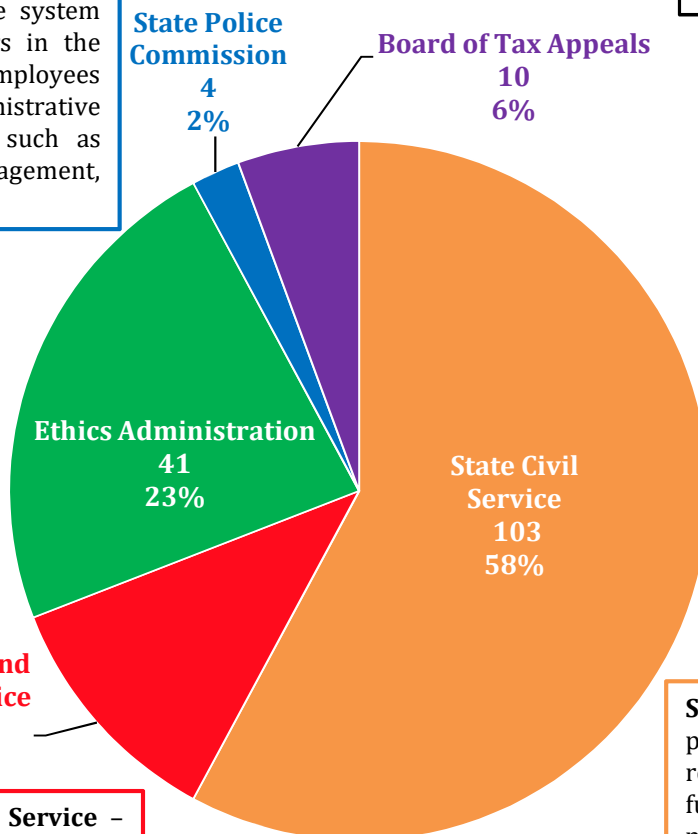
## FY24 Recommended Total Authorized Positions by Agency

**State Police Commission** – The Commission maintains an independent civil service system for all regularly commissioned officers in the Louisiana State Police service. Employees promulgate rules and exercises administrative and regulatory authority over areas such as examining, appeals, personnel management, classification, and pay.

**Ethics Administration** – Positions in this agency provide staff support for the Louisiana Board of Ethics which administers and enforces the state's conflicts of interest statutes, campaign finance disclosure requirements, and lobbyist registration and disclosure laws.

**Municipal Fire and Police Civil Service**  
20  
11%

**Municipal Fire and Police Civil Service** – Positions in this agency administer a merit-based system of civil service for firefighters and police officers in all municipalities in the state having populations between 7,000 and 250,000 inhabitants and firefighters in all parish fire departments and fire protection districts regardless of population.



**FY24 Total Department Positions – 178**

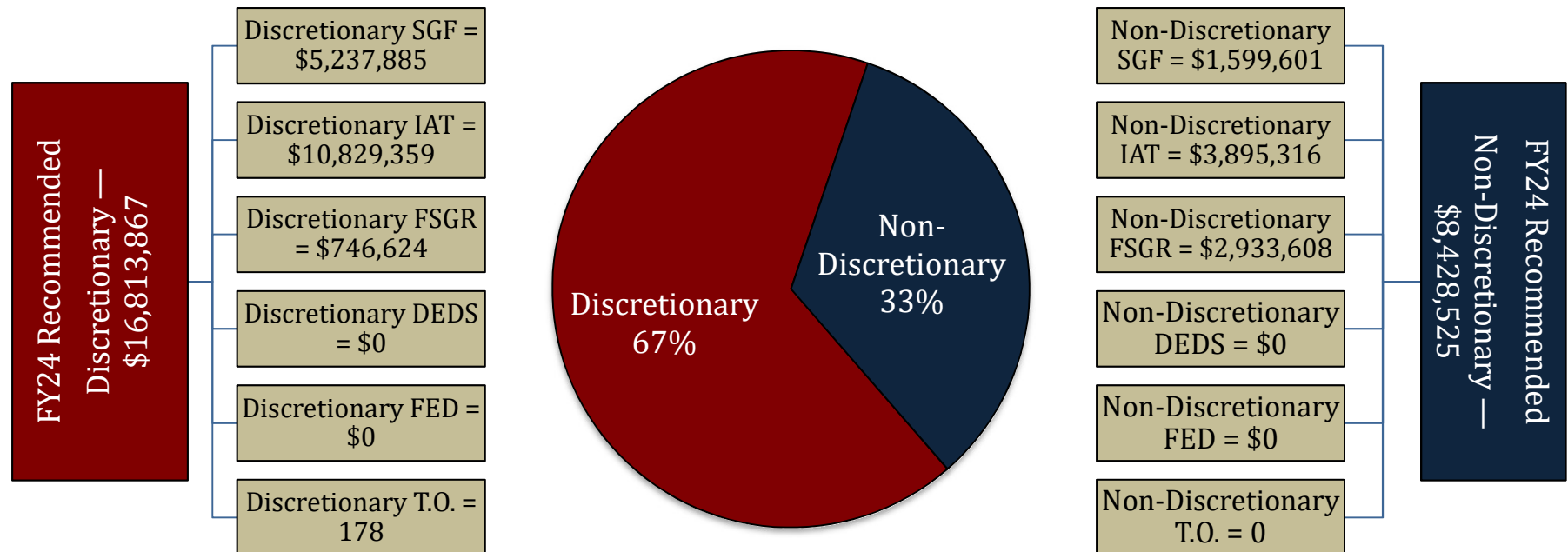
**Board of Tax Appeals** – Positions in the *Administrative Program* provide an appeals process to resolve disputes between taxpayers and the Department of Revenue. The positions also review and make recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits. Positions in the *Local Tax Division* provide an appeals process to resolve disputes between taxpayers and local taxing authorities. These positions also review and make recommendations on tax refund claims against local tax authorities.

**State Civil Service** – Positions in State Civil Service provide administrative support and human resource management functions. Administrative functions include legal support, accounting, purchasing, and property control. These positions also hear civil service employee appeals and maintain the official personnel and position records of the state. Human resource management functions include development, implementation, and evaluation of systems for job performance, pay, employment, promotion and personnel management. These positions also establish rules, policies, and practices.



# Department of Civil Service

## FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Civil Service	\$ 10,475,595	62%
Municipal Fire & Police Civil Service	\$ -	0%
Ethics Administration	\$ 4,220,289	25%
State Police Commission	\$ 680,304	4%
Board of Tax Appeals	\$ 1,437,679	9%
<b>Total Discretionary</b>	<b>\$ 16,813,867</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 4,783,019	57%
Needed for Debt Service	\$ 681,315	8%
Statutory Obligations	\$ 2,091,671	25%
Unavoidable Obligations	\$ 872,520	10%
<b>Total Non-Discretionary</b>	<b>\$ 8,428,525</b>	<b>100%</b>

**Constitutional Requirements** = UAL contributions

**Debt Service** = Rent in State-owned Buildings

**Statutory Obligations** = Dedicated monies shall only be used for operations of Municipal Fire & Police Civil Service

**Unavoidable Obligations** = Retirees Group Insurance & Legislative Auditor Fees.



# 17-560 – State Civil Service



**State Civil Service** (SCS) is the central human resources agency for the state. As such, SCS is responsible for developing, implementing, and evaluating systems for job evaluation, pay, employment, promotion and personnel management, and administering these systems through rules, policies and practices that encourage wise utilization of the state's financial and human resources.

SCS also maintains the official personnel records of the state.

Finally, SCS operates the state's Comprehensive Public Training Program, which offers a variety of classes to upgrade professional, technical, and managerial skills of state employees.

## Five-year Budget History

Means of Finance	Actual Expenditures			FY23		FY24 Recommended Budget
	FY20	FY21	FY22	Enacted	EOB (as of 12/1/22)	
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$11,217,850	\$11,724,973	\$12,033,537	\$13,483,708	\$13,483,708	\$13,952,766
Fees and Self-generated Revenues	\$813,839	\$843,752	\$833,400	\$924,093	\$924,093	\$418,494
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$12,031,689	\$12,568,725	\$12,866,937	\$14,407,801	\$14,407,801	\$14,371,260
Authorized Positions	100	103	103	103	103	103

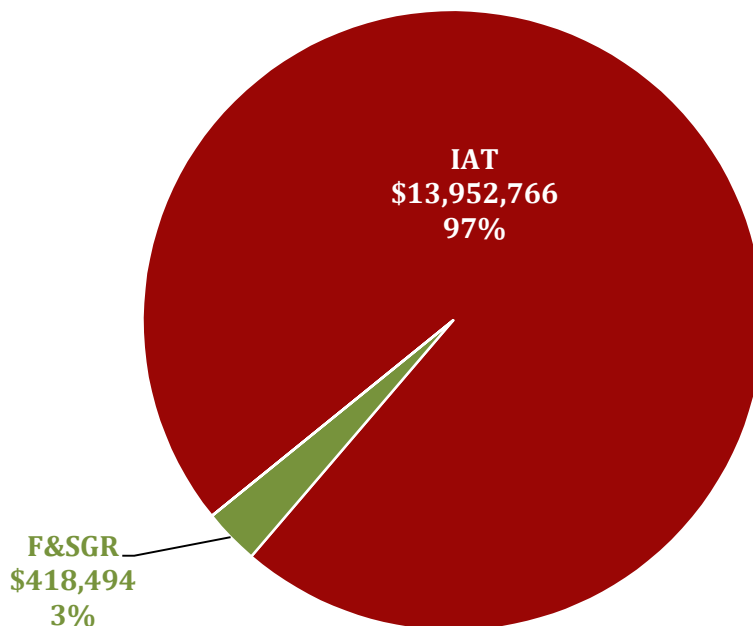


# State Civil Service

## FY24 Recommended Budget

**Total FY24 Recommended Budget = \$14,371,260 and 103 positions**

### FY24 Recommended Means of Financing



**Interagency Transfers** includes transfers from the state budget units with classified employees to fund the agency's operations.

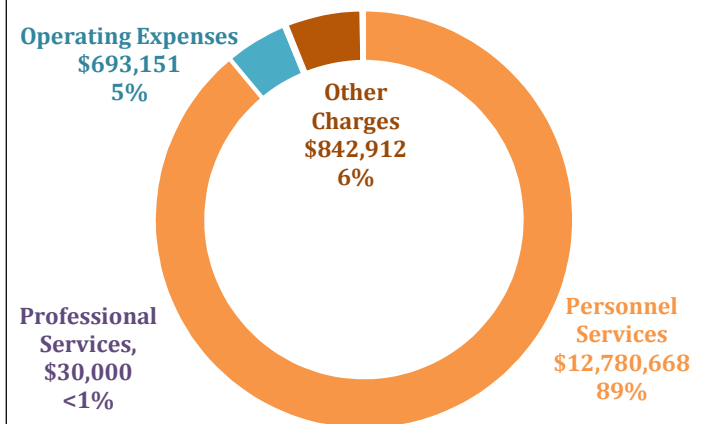
**Fees and Self-generated Revenues** are from non-budgeted units with classified employees.

### Summary of FY24 Recommended Adjustments

Statewide Standard Adjustments total  
**(-\$102,507).**

State Civil Service also received about \$40,000 for additional data storage area and maintenance of the electronic applicant tracking system.

### FY24 Recommended Expenditures by Major Expenditure Categories







# State Civil Service

## Agency Highlights

- At the October, 2022 Civil Service Commission meeting, several recommendations were made to the Commission. Those recommendations were approved and are shown below.
  - The lowest starting salary of any pay scale for classified state employees would be \$10.00 per hour.
  - The tiered marketing adjustment scale would change from 4%-3%-2%-2% to 4%-4%-3%-3%.
- The Governor approved and signed these changes on December 20, 2022. The increased pay scales will take effect on July 1, 2023. The tiered market rate adjustment changes will take effect on July 15, 2023.
- Market Rate Adjustment Changes –
  - To maintain market competitiveness, employees in active status six months prior to the disbursement date, except for those serving as classified When Actually Employed (WAE) employees, shall be granted a market adjustment.
  - No employee's pay shall exceed the maximum rate of pay established for the job.
  - An employee who has a current official overall Performance Evaluation of "Needs Improvement/Unsuccessful" or equivalent shall not be granted any increase under these provisions.



# State Civil Service

## Agency Highlights

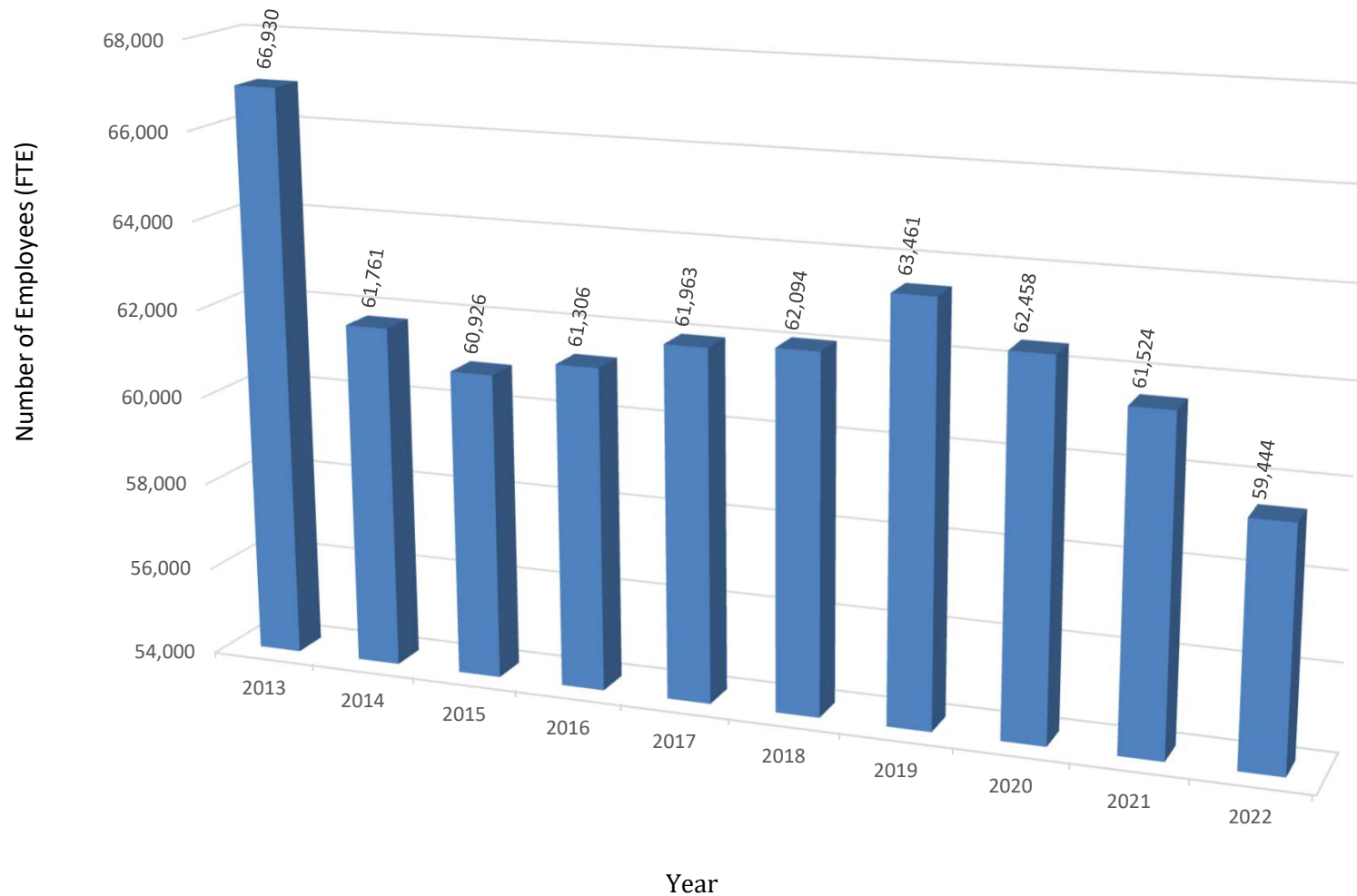
- Details of Market Rate Adjustment Changes: Existing Rules and New Rules Defined
  - If the employee's hourly rate of pay is fixed at a point from the minimum up to the 1<sup>st</sup> Quartile of his pay range, his pay shall be increased by 4%.
  - If the employee's hourly rate of pay is fixed at a point above the 1<sup>st</sup> Quartile up to the midpoint of his pay range, his pay shall be increased by 3% (Changes to 4% on July 15, 2023).
  - If the employee's hourly rate of pay is fixed at a point above the midpoint up to the 3<sup>rd</sup> Quartile of his pay range, his pay shall be increased by 2% (Changes to 3% on July 15, 2023).
  - If the employee's hourly rate of pay is fixed at a point above the 3<sup>rd</sup> Quartile up to the maximum of his pay range, his pay shall be increased by 2% (Changes to 3% on July 15, 2023).
- The recommended statewide budget for FY24 Market Rate Classified adjustments is \$76.3 million, including \$31.5 million in state general fund. The total FY24 recommended budget for Market Rate Unclassified adjustments is \$2.8 million, including \$854,000 in state general fund.



# State Civil Service

## Descriptive Statistics on State Employment

Total Classified & Unclassified State Employees By Year (FTE)





# State Civil Service

## Descriptive Statistics on State Employment

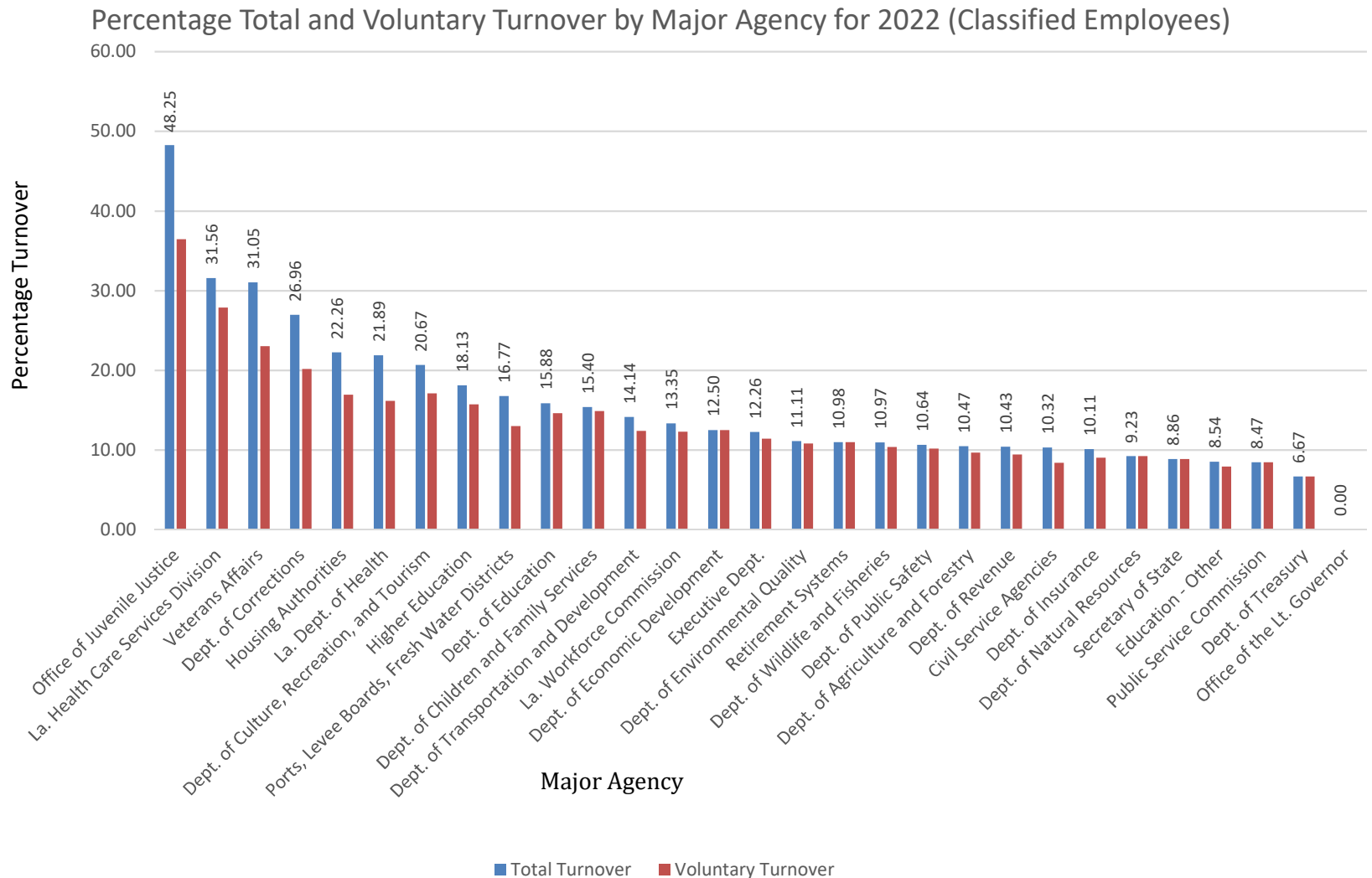


Note: The privatization of state hospitals and the corresponding layoffs during Fiscal Year 12-13 and Fiscal Year 13-14, in conjunction with a large number of retirements, contributed to the increase in statewide turnover.



# State Civil Service

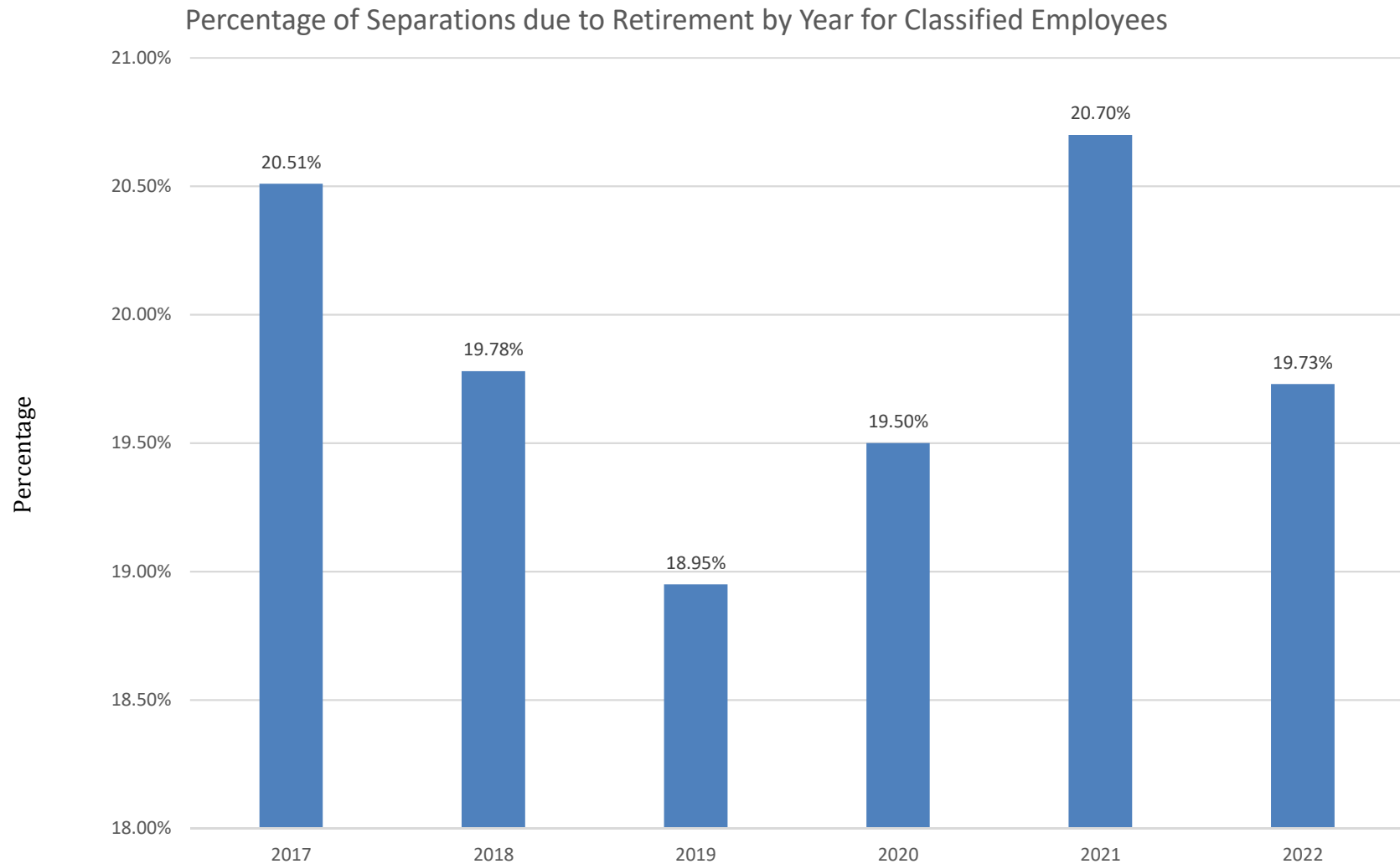
## Descriptive Statistics on State Employment





# State Civil Service

## Descriptive Statistics on State Employment



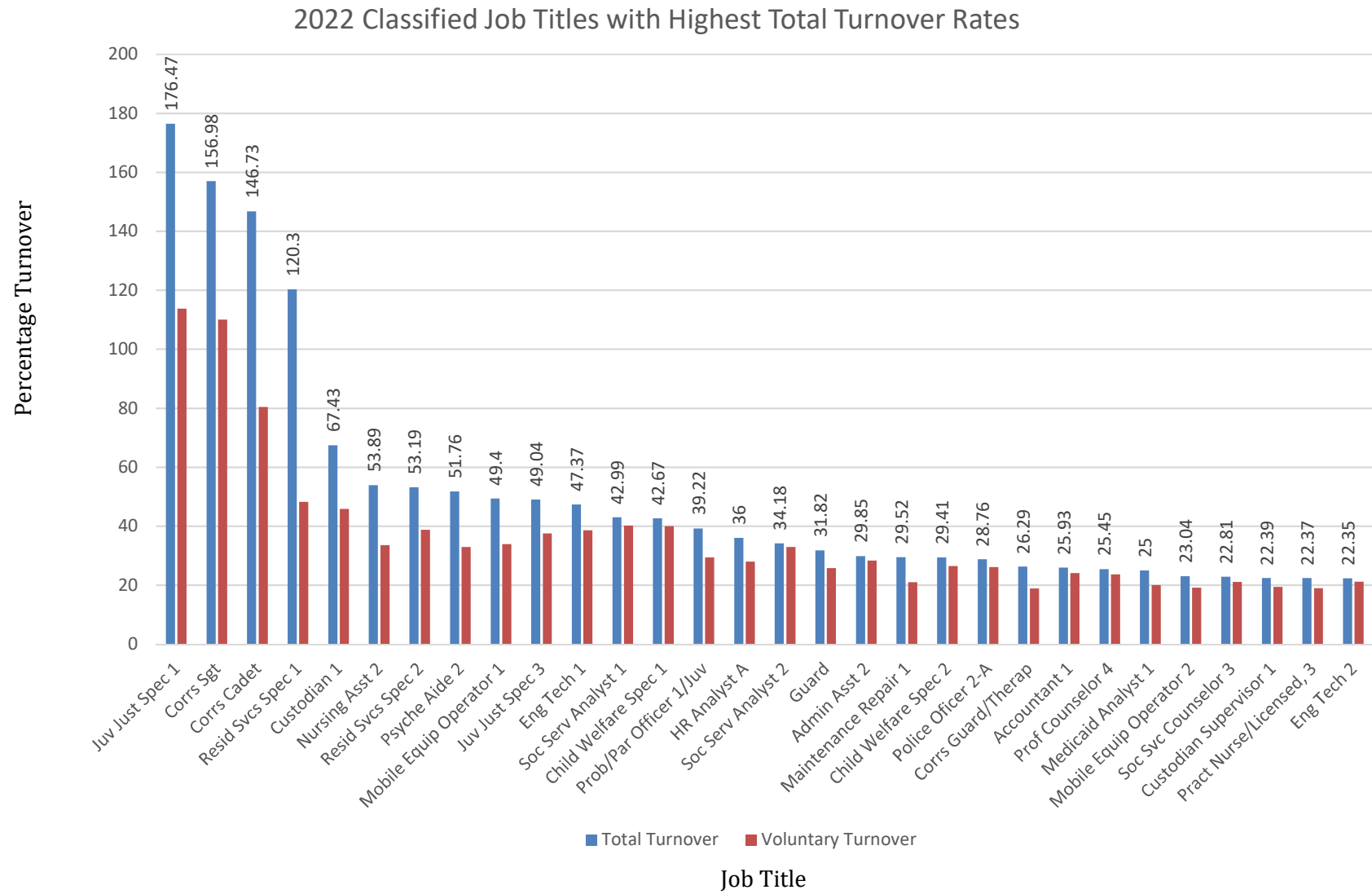
Note: (Classified employees only) - 10.45% of state employees are eligible to retire. 15.06% of state employees are eligible to retire within 5 years. 21.25% of employees have more than 20 years of service.





# State Civil Service

## Descriptive Statistics on State Employment





# 17-561 – Municipal Fire and Police Civil Service



Municipal Fire and Police Civil Service administers a merit-based system of civil service for *police officers* and *firefighters* in municipalities having populations between 7,000 and 250,000 inhabitants and for *firefighters* in all parish fire departments and fire protection districts.

## Five-year Budget History

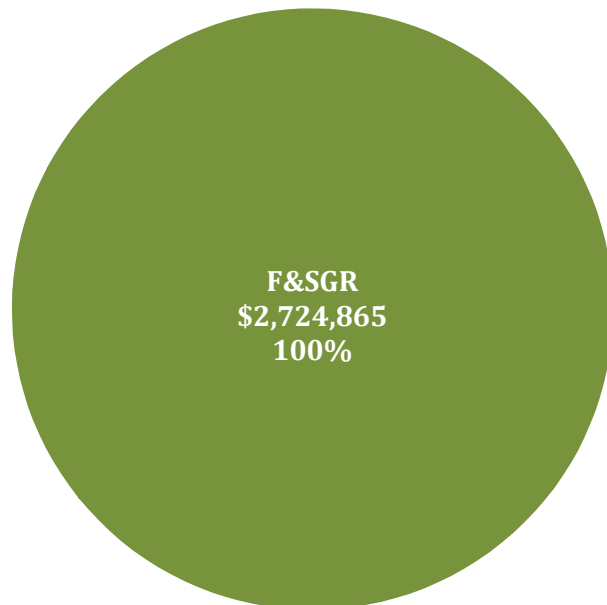
Means of Finance	Actual Expenditures			FY23		FY24 Recommended Budget
	FY20	FY21 Actual	FY22 Actual	Enacted	EOB (as of 12/1/22)	
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$2,152,374	\$2,292,684	\$2,369,178	\$2,836,827	\$2,836,827	\$2,724,865
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,152,374	\$2,292,684	\$2,369,178	\$2,836,827	\$2,836,827	\$2,724,865
Authorized Positions	19	20	20	20	20	20



# Municipal Fire and Police Civil Service FY24 Recommended Budget

**Total FY24 Recommended Budget = \$2,724,865 and 20 positions**

## FY24 Recommended Means of Financing



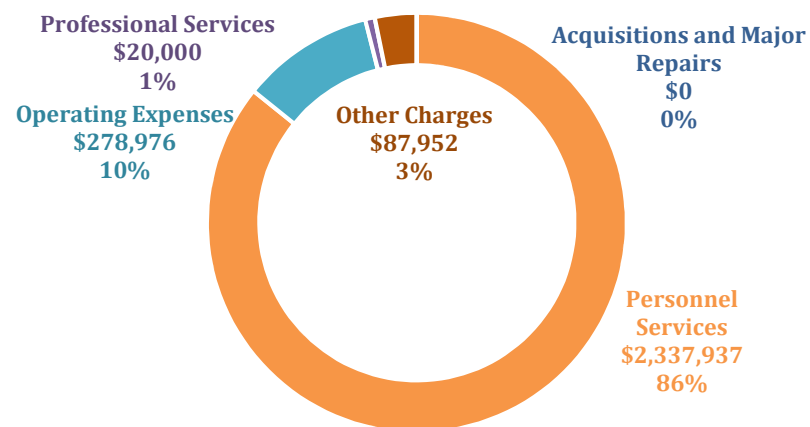
**Fees and Self-generated Revenues** are 0.025% of gross insurance premiums sold in the state, in the preceding year, by insurers doing business in the state.

## Summary of FY24 Recommended Budget Adjustments

Statewide Standard Adjustments total **(-\$111,962)**.

Municipal Fire & Police Civil Service also received \$5,000 for creation and validation of online tests.

## FY24 Recommended Expenditures by Major Expenditure Categories





# 17-562 – Ethics Administration



## LOUISIANA ETHICS ADMINISTRATION PROGRAM

The *Louisiana Ethics Administration Program* provides staff support for the Louisiana Board of Ethics, which administers and enforces the state's conflicts of interest statutes, campaign finance disclosure requirements, and lobbyist registration and disclosure laws.

The Ethics Administration also provides public access to information required to be disclosed to the Board.

### Five-year Budget History

Means of Finance	Actual Expenditures			FY23		FY24 Recommended Budget
	FY20	FY21 Actual	FY22 Actual	Enacted	EOB (as of 12/1/22)	
State General Fund (Direct)	\$4,059,348	\$4,365,257	\$4,397,433	\$5,362,177	\$5,362,177	\$5,296,512
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$175,380	\$175,498	\$170,457	\$181,681	\$181,681	\$175,498
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$4,234,728	\$4,540,755	\$4,567,890	\$5,543,858	\$5,543,858	\$5,472,010
Authorized Positions	40	40	40	41	41	41

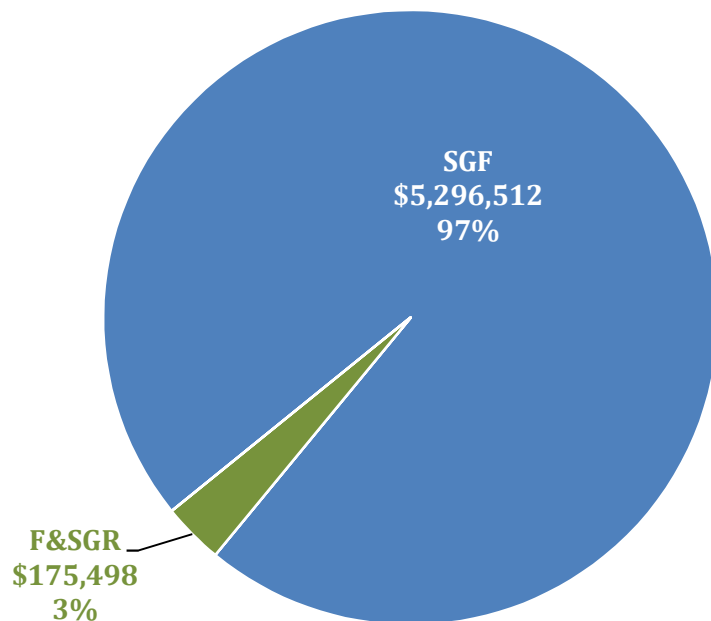


# Ethics Administration

## FY24 Recommended Budget

**Total FY24 Recommended Budget = \$5,472,010 and 41 positions**

### FY24 Recommended Means of Financing



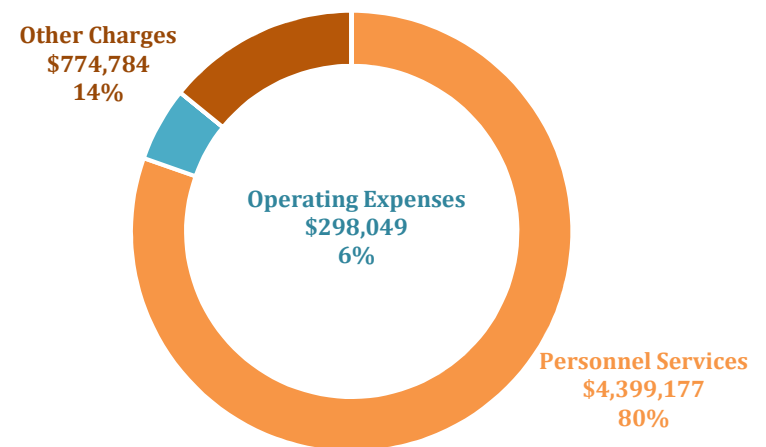
**Fees and Self-generated Revenues** are filing fees for all political action committees, legislative and executive branch lobbying fees and copy fees for reports, transcripts, etc.

### Summary of FY24 Recommended Budget Adjustments

Statewide Standard Adjustments total **(-\$83,356)**.

Ethics Administration also received an additional \$11,500 for subscriptions and data services used regularly by the agency.

### FY24 Recommended Expenditures by Major Expenditure Categories





# 17-563 – State Police Commission



The *State Police Commission* (SPC) is a constitutionally-created entity that provides a separate merit system for the commissioned officers of the Louisiana State Police.

SPC staff administers entry-level law enforcement exams and promotional exams, processes personnel actions, issues certificates of eligibility, and schedules appeal hearings and pay hearings.

## Five-year Budget History

Means of Finance	Actual Expenditures			FY23		FY24 Recommended Budget
	FY20	FY21 Actual	FY22 Actual	Enacted	EOB (as of 12/1/22)	
State General Fund (Direct)	\$485,269	\$628,005	\$547,322	\$742,387	\$742,387	\$774,403
Interagency Transfers	\$22,500	\$35,000	\$55,000	\$55,000	\$55,000	\$55,000
Fees and Self-generated Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$507,769	\$663,005	\$602,322	\$797,387	\$797,387	\$829,403
Authorized Positions	3	3	3	4	4	4

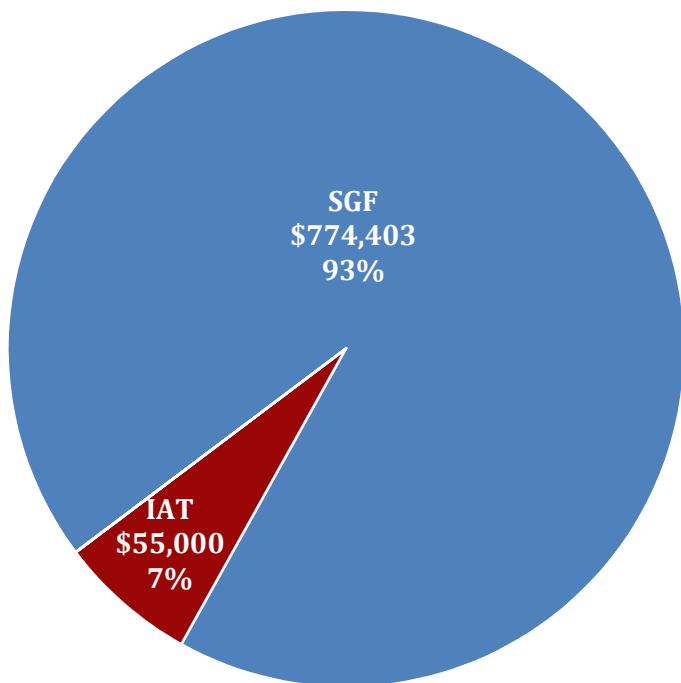




# State Police Commission FY24 Recommended Budget

**Total FY24 Recommended Budget = \$829,403 and 4 positions**

## FY24 Recommended Means of Financing



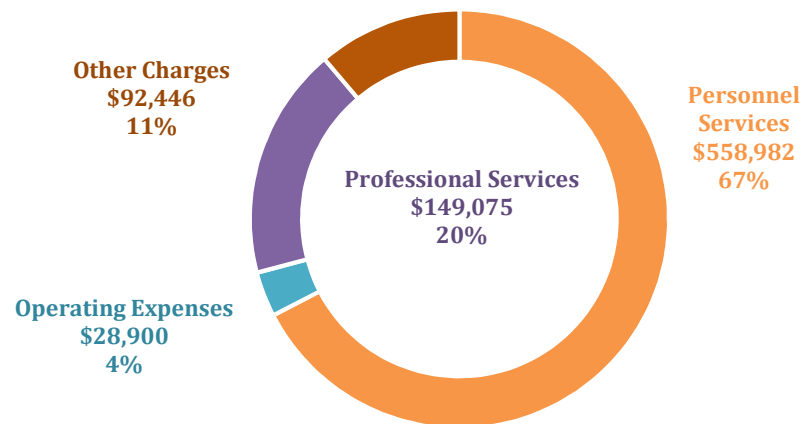
**Interagency Transfers** include funding from the Department of Public Safety.

## Summary of FY24 Recommended Budget Adjustments

Statewide Standard Adjustments total \$32,016.

The majority of the increase is due to adjustments totaling \$38,000 for Unclassified Market Rate Adjustments and Related Benefits Rate Adjustment.

## FY24 Recommended Expenditures by Major Expenditure Categories





# 17-565 – Board of Tax Appeals



The *Louisiana Board of Tax Appeals* is an independent quasi-judicial entity that contains three attorney members that are tax law experts appointed by the governor and confirmed by the Senate.

The *Administrative Program* provides an appeals board to resolve disputes between taxpayers and the Department of Revenue. It also reviews and makes recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits.

The *Local Tax Division* Program provides an appeals board to resolve disputes between taxpayers and local taxing authorities. It also reviews and makes recommendations on tax refund claims against local tax authorities.

## Five-year Budget History

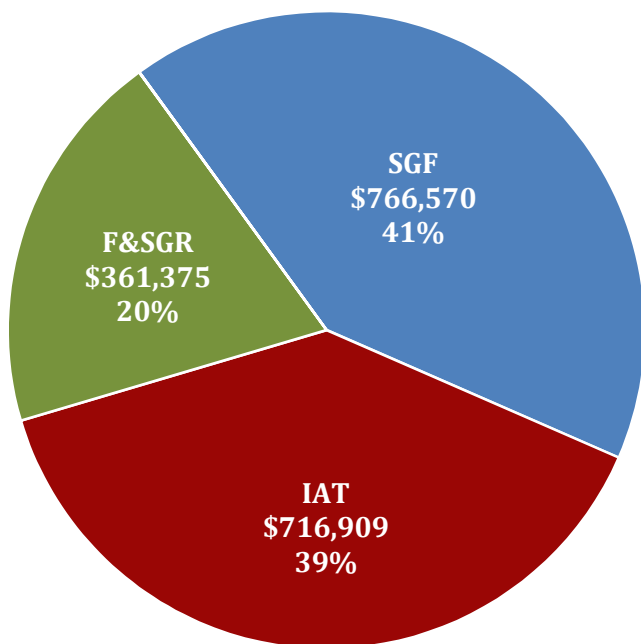
Means of Finance/ Programmatic Expenditures	Actual Expenditures			FY23		FY24 Recommended Budget
	FY20	FY21 Actual	FY22 Actual	Enacted	EOB (as of 12/1/22)	
State General Fund (Direct)	\$645,982	\$658,063	\$756,400	\$757,804	\$757,804	\$766,570
Interagency Transfers	\$459,730	\$693,847	\$701,916	\$687,000	\$687,000	\$716,909
Fees and Self-generated Revenues	\$310,238	\$179,212	\$153,279	\$355,339	\$355,339	\$361,375
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total Means of Finance	\$1,415,950	\$1,531,122	\$1,611,595	\$1,800,143	\$1,800,143	\$1,844,854
Administrative Program	\$1,106,942	\$1,202,683	\$1,256,686	\$1,324,428	\$1,324,428	\$1,359,662
Local Tax Division	\$309,008	\$328,439	\$354,909	\$475,715	\$475,715	\$485,192
Total Expenditures	\$1,415,950	\$1,531,122	\$1,611,595	\$1,800,143	\$1,800,143	\$1,844,854
Authorized Positions	10	10	10	10	10	10



# Board of Tax Appeals FY24 Recommended Budget

**Total FY24 Recommended Budget = \$1,844,854 and 10 positions**

## FY24 Recommended Means of Financing



**Interagency Transfers** are payments from the Department of Revenue based on a reduction in distributions of local use tax to parish collectors.

**Fees and Self-generated Revenues** are fees associated with local cases filed with the board pursuant to the Uniform Local Sales Tax Code.

## Summary of FY24 Recommended Budget Adjustments

Statewide Standard Adjustments total \$41,436.

Board of Tax Appeals received \$2,315 for an annual maintenance fee for the case management system through Tyler Technologies.

The Board also received \$960 for a leased desktop, monitor, and laptop.

## FY24 Recommended Expenditures by Major Expenditure Categories

